



PORTSMOUTH

PUBLIC
SCHOOLS

School Board Budget 2007-2008

FUNDING TO PROMOTE EXCELLENCE

ADOPTED: MAY 24, 2007

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Explanation of Sections

Section A - The Introduction provides information about the school system. It contains a listing of the members of City Council, the School Board, and the Superintendent's Cabinet. This section also includes the Vision and Mission Statements and the Guiding Principles of Portsmouth Public Schools. Finally, this section includes the Budget Planning Calendar and definitions of the budget categories used in the budget document.

Section B - The Statistical Information Section contains graphs that compare Portsmouth to other Virginia school systems and graphs that compare revenue sources and expenditures for Portsmouth Public Schools.

Section C – The Revenue Section provides an overview of the sources of revenue for the general fund for Portsmouth Public Schools. Additionally, this section provides a listing of state revenue by category.

Section D – The Expenditure Section provides an overview of general fund expenditures with a description of each expenditure function and a breakdown of those expenditures.

Section E – The Addendum Section provides a summary of all School Funds. This section also contains a listing of revenue and expenditures by category for each of the non-local budget categories

Portsmouth City Council

Dr. James W. Holley III
Mayor

Mrs. Marlene W. Randall
Vice Mayor

Mr. Stephen E. Heretick
Mr. William E. Moody, Jr.
Mrs. Elizabeth M. Psimas
Mr. Ray A. Smith, Sr.
Mr. Douglas L. Smith

Portsmouth School Board

Mr. James E. Bridgeford
Chairman

Mrs. Linda D. Ridenour
Vice Chair

Ms. Sheri H. Bailey

Dr. Elizabeth Daniels

Mr. James M. Hewitt IV

Mrs. Elizabeth N. Hudgins

Mr. B. Keith Nance, Sr.

Mrs. Jean H. Shackelford

Dr. Mark M. Whitaker

Superintendent's Cabinet

Dr. David C. Stuckwisch
Division Superintendent

Dr. Patricia H. Fisher
Assistant Superintendent for Curriculum and Instruction

Mr. Daniel Pendarvis III
Assistant Superintendent for Budget and Planning

Mrs. Nita R. Mensia-Joseph
Director of Operations

Mr. Joseph L. Wiggins
Administrative Assistant to the Division Superintendent

Dr. Margaret R. Buxton
Director of Human Resources

Vision Statement

All students will demonstrate knowledge, skills, character and civic responsibility, which will enable them to shape their own destinies.

Mission Statement

The mission of Portsmouth Public Schools is to provide a quality education for all students. To this end, Portsmouth Public Schools will ensure:

- an effective instructional program.
- a safe and orderly environment.
- an atmosphere which is conducive to learning.
- a motivated, committed and skilled staff.

Guiding Principles

In Portsmouth Public Schools, we believe:

- All children can learn.
- Cultural diversity is valued and respected and the dignity and worth of all people acknowledged.
- Students are entitled to quality instruction that holds their attention and meets their needs.
- Prudent management decisions are made concerning the use of human and fiscal resources.
- Commitment to the mission and goals of the school system is the key to our success.
- High expectations are established and maintained for all students.
- Teachers are accountable for student achievement.
- Processes are implemented which lead to continuous improvement.
- Teachers, parents and students, as a team, will work together for student success.

Definition of Budget Categories

The following categories are used in the budget document to describe the non-salary expenditure accounts.

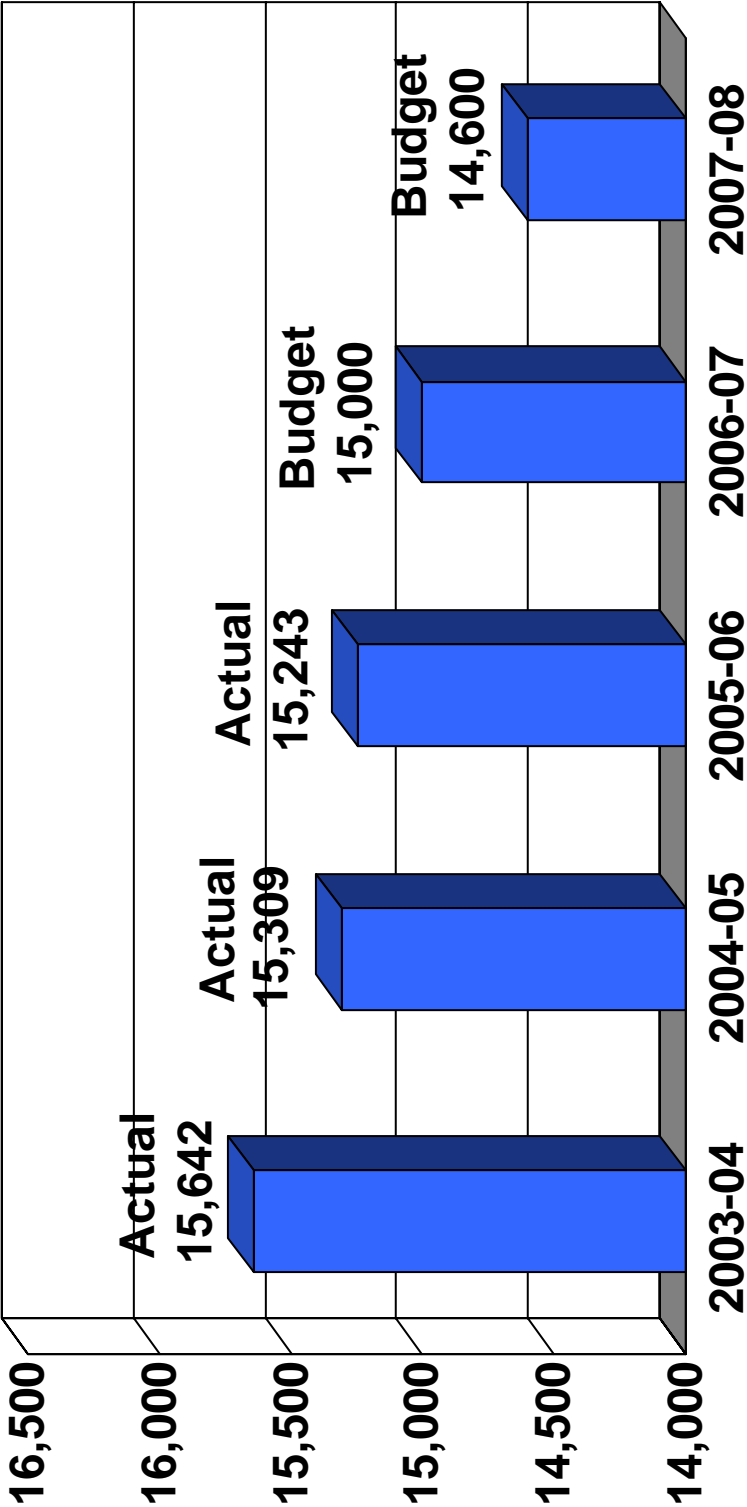
- **PURCHASED SERVICES** – This category includes payments for services acquired from outside sources. Examples include private vendors, public authorities or government entities. These services are usually on a fee basis or a fixed time contract. Payments for rental of equipment and utility costs are not included here.
- **OTHER CHARGES** - This category includes expenditures for items that are not classified as services, materials and supplies, equipment or capital outlay. Expenditures under this category include payments for utilities, postage, insurance, leases and rentals, local travel, out of town travel and dues and memberships.
- **MATERIALS AND SUPPLIES** - This category includes expenditures for articles and commodities, which are consumed or materially altered when used. Expenditures in this category could also include minor equipment that is not capitalized, fuel costs, books, subscriptions, instructional supplies, food supplies, and office supplies.
- **JOINT OPERATIONS** – This category includes tuition payments to fiscal agents for operations that are jointly operated by two or more local governments. For our school division, this includes payments to SECEP and the Governor's Magnet School for the Arts.
- **CAPITAL OUTLAY** – This category includes expenditures for new equipment and replacement equipment. Items that are appropriate in this category include computer equipment, furniture, educational and audiovisual equipment, motor vehicles, communications equipment and medical equipment. This category excludes any major capital outlays associated with facilities acquired or constructed.

FY 2007-2008 BUDGET CALENDAR

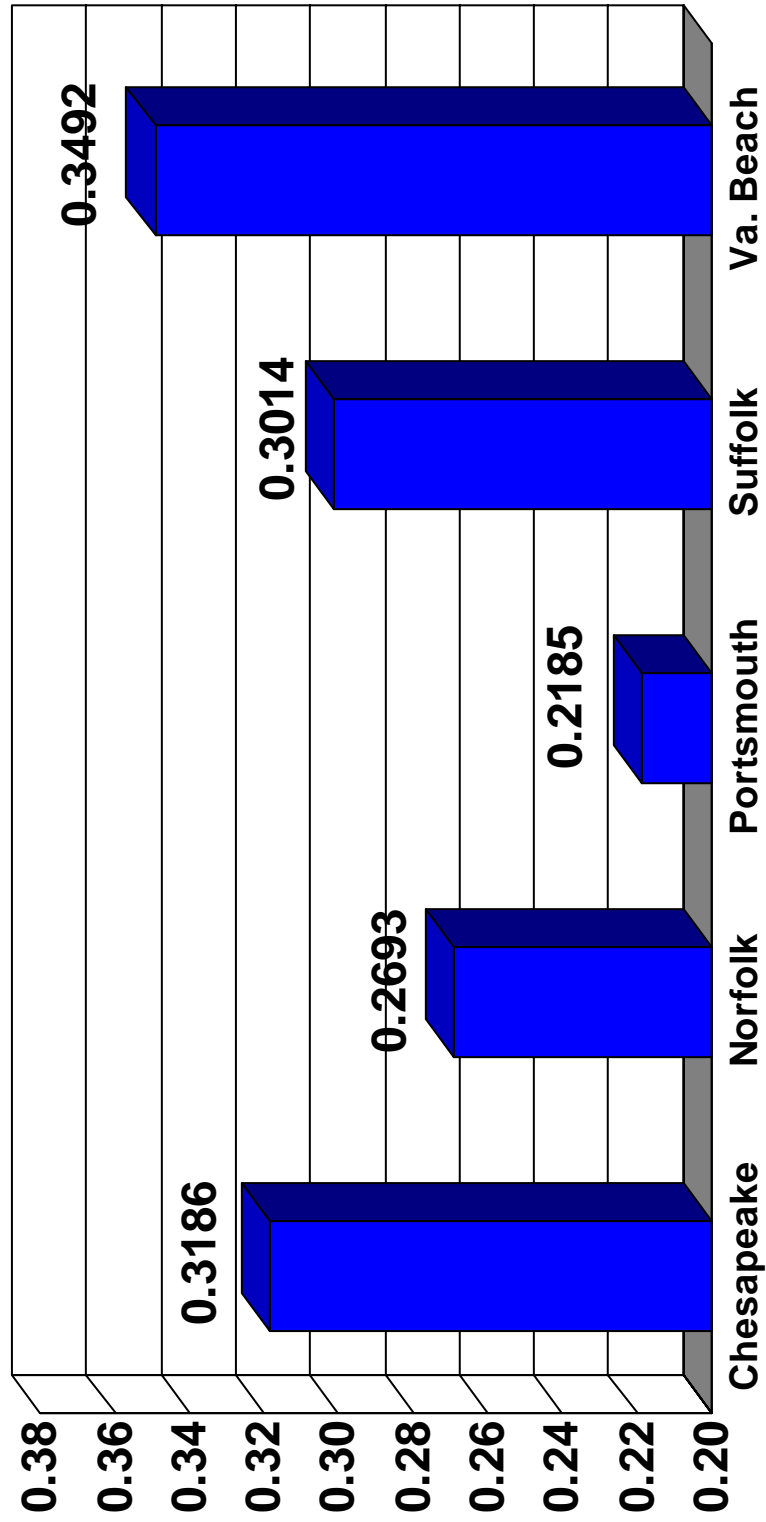
October 2006	Current assessment and budget processes review
November 2006	Programs, projects and initiatives for 2007-08
November 9, 2006	Employee Groups submit budget and salary requests to Board
November 21, 2006	School Board/City Council Finance Liaison meeting
December 2006	Salaries, benefits, and positions
December 19, 2006	Division receives Governor's Proposed State Budget
January 8, 2007	Preliminary presentation of School Board Budget Priorities to City Administration
January 11, 2007	Initial budget draft to School Board (Unbalanced with options)
January-February 2007	Budget updates to School Board
February 22, 2007	Public Hearing on Superintendent's Proposed Budget
March 22, 2007	School Board adopts Proposed 2007-08 Budget
March 23, 2007	2007-08 School Board Budget sent to City Administration
April 24, 2007	City Council adopts 2007-08 Budget
May 24, 2007	School Board adopts Revised 2007-08 Budget

BUDGETED AVERAGE DAILY MEMBERSHIP

5-YEAR COMPARISON



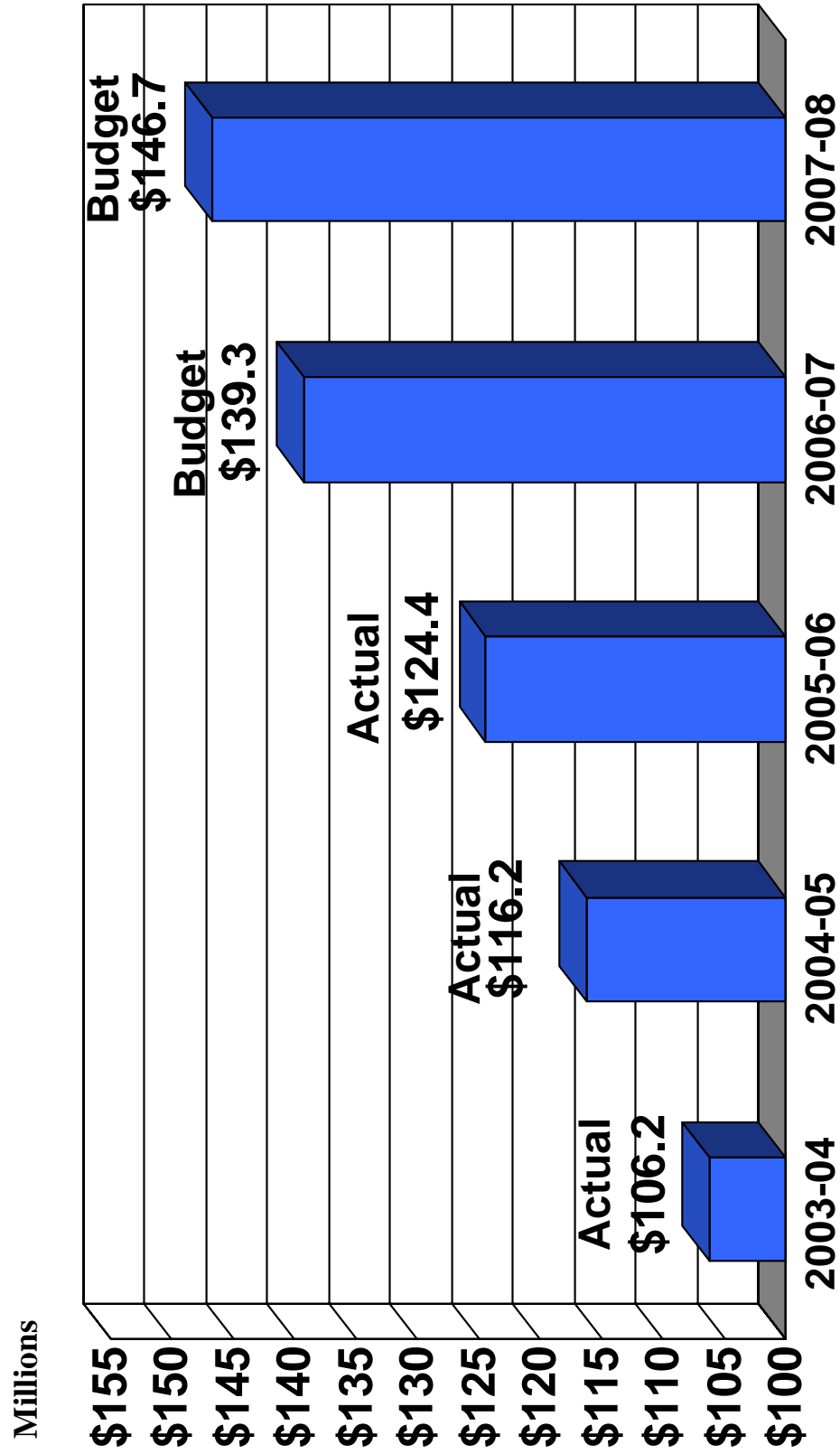
2006-2008 COMPOSITE INDEX OF LOCAL ABILITY TO PAY LOCAL SCHOOL DISTRICT COMPARISON



Statistical Information

TOTAL GENERAL FUND BUDGET

5-YEAR COMPARISON



Source: Portsmouth Public Schools

GENERAL FUND REVENUE BY SOURCE

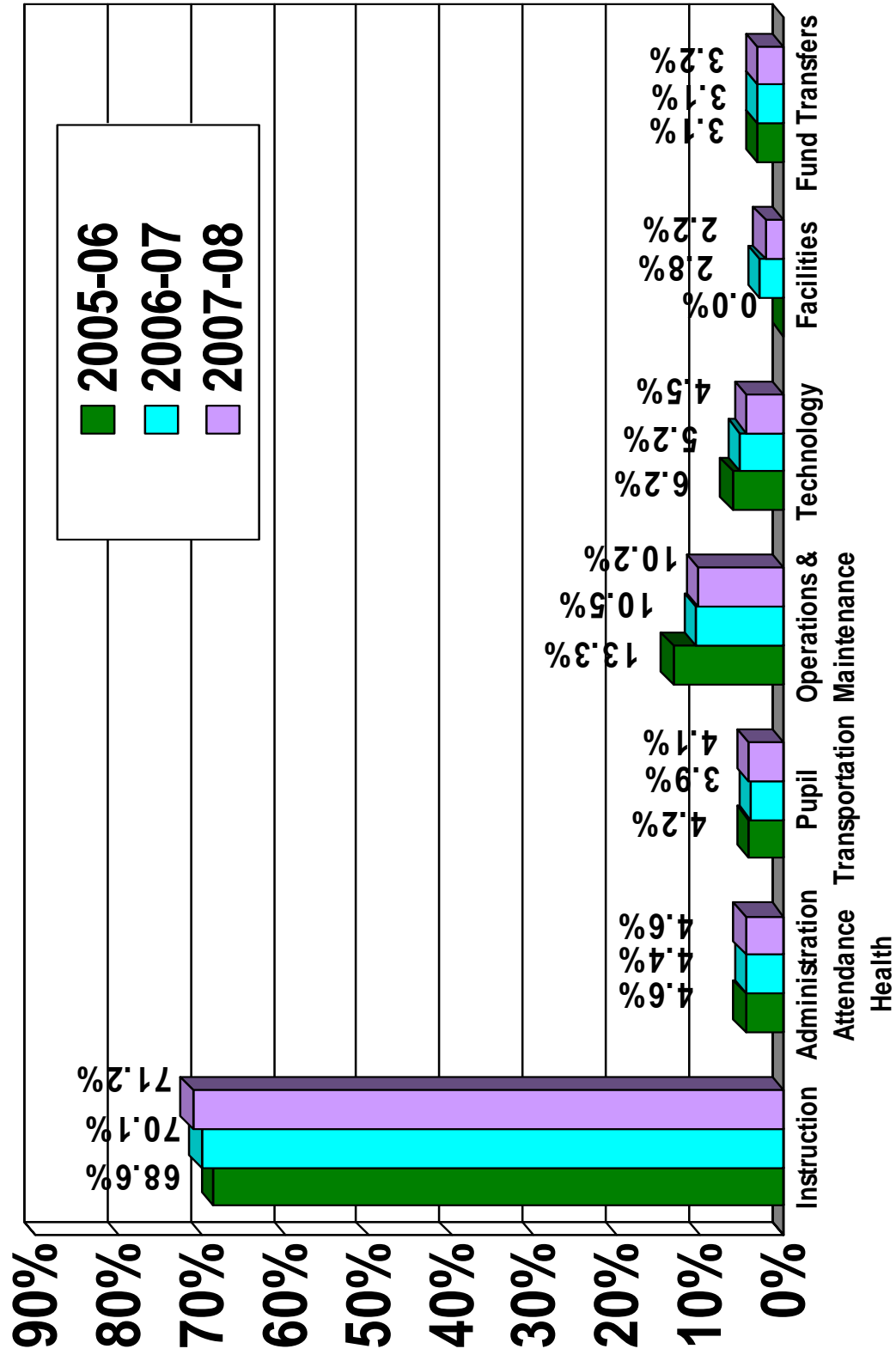
5-YEAR COMPARISON

Revenue Source	Actual 2003-04	%	Actual 2004-05	%	Actual 2005-06	%	Budget 2006-07	%	Budget 2007-08	%
State School Funds	\$ 64,466,272	60.7%	\$ 71,146,618	61.1%	\$ 72,766,989	58.5%	\$ 81,751,893	58.7%	\$ 82,425,698	56.2%
Federal Funds	\$ 703,749	0.7%	\$ 560,000	0.5%	\$ 660,000	0.5%	\$ 660,000	0.5%	\$ 660,000	0.4%
City Funds	\$ 29,334,278	27.6%	\$ 31,649,743	27.2%	\$ 36,670,336	29.5%	\$ 42,683,991	30.6%	\$ 49,791,970	33.9%
State Sales Tax	\$ 10,608,253	10.0%	\$ 12,454,880	10.7%	\$ 13,649,359	11.0%	\$ 13,617,694	9.8%	\$ 12,926,730	8.8%
Other Funds	\$ 1,156,928	1.1%	\$ 691,561	0.6%	\$ 675,000	0.5%	\$ 675,000	0.5%	\$ 950,000	0.6%
Total Revenue	\$106,269,480	100.0%	\$ 116,502,802	100.0%	\$ 124,421,684	100.0%	\$ 139,388,578	100.0%	\$ 146,754,398	100.0%

Statistical Information
B-4

Source: Portsmouth Public Schools (Revised, May 24, 2007)

PERCENTAGE OF TOTAL BUDGET



Source: Portsmouth Public Schools (Revised, May 24, 2007)

Revenue Overview

Revenue Categories		2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Revenue from State School Funds	\$	72,766,989	81,751,893	82,425,698	673,805
Revenue from Federal Funds		660,000	660,000	660,000	0
Revenue from City Funds		36,670,336	42,683,991	49,791,970	7,107,979
Revenue from State Sales Tax		13,649,359	13,617,694	12,926,730	-690,964
Revenue from Other Funds		<u>675,000</u>	<u>675,000</u>	<u>950,000</u>	<u>275,000</u>
Total Revenue	\$	<u><u>124,421,684</u></u>	<u><u>139,388,578</u></u>	<u><u>146,754,398</u></u>	<u><u>7,365,820</u></u>

Revenue from State School Funds

Revenue Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Basic Aid	\$ 43,689,916	49,787,260	48,818,484	-968,776
Textbooks	751,712	1,175,532	1,144,185	-31,347
Vocational Education - SOQ	1,095,651	1,137,083	1,106,760	-30,323
Gifted Education - SOQ	464,461	480,623	467,806	-12,817
Special Education - SOQ	6,585,815	6,166,035	6,001,607	-164,428
Prevention, Intervention & Remediation	2,274,667	2,004,548	1,951,093	-53,455
Benefits	5,199,755	6,576,323	7,028,499	452,176
ESL	31,322	34,136	33,506	-630
Remedial Summer School	453,447	334,326	340,789	6,463
Lottery	2,920,624	2,840,128	2,521,474	-318,654
School Construction Grants Program	352,068	346,954	337,980	-8,974
At Risk	2,148,829	2,456,502	2,405,499	-51,003
Compensation Supplement	917,012	1,301,198	3,240,412	1,939,214
Enrollment Loss	606,551	745,779	512,144	-233,635
K-3 Primary Class Size Reduction	2,383,440	3,204,213	2,920,898	-283,315
Special Education Support	2,545,329	2,868,022	3,302,477	434,455
Adult Education	46,635	46,635	46,635	0
Foster Care	201,473	142,701	154,852	12,151
Career and Technical - Categorical	98,282	103,895	90,598	-13,297
Total Revenue from State	\$ 72,766,989	81,751,893	82,425,698	673,805

Revenue from Federal Funds

Revenue Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Total Revenue from Federal Funds	\$ <u>660,000</u>	<u>660,000</u>	<u>660,000</u>	<u>0</u>

Revenue from City Funds

Revenue Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Total Revenue from City Funds	\$ <u>36,670,336</u>	<u>42,683,991</u>	<u>49,791,970</u>	<u>7,107,979</u>

Revenue from State Sales Tax

Revenue Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Total Revenue from State Sales Tax \$	<u>13,649,359</u>	<u>13,617,694</u>	<u>12,926,730</u>	<u>-690,964</u>

Revenue from Other Funds

Revenue Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Total Revenue from Other Funds \$	<u>675,000</u>	<u>675,000</u>	<u>950,000</u>	<u>275,000</u>

General Fund Budget Overview

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Instruction	\$ 85,389,487	97,669,454	104,419,959	6,750,505
Administration/Attendance & Health	5,702,552	6,134,461	6,758,802	624,341
Pupil Transportation	5,210,616	5,387,404	5,987,365	599,961
Operations and Maintenance	16,563,184	14,623,553	15,010,578	387,025
Facilities	0	3,944,869	3,292,454	-652,415
Technology	7,694,468	7,247,857	6,562,635	-685,222
Fund Transfers	3,861,377	4,380,978	4,722,605	341,627
Total Expenditures	\$ <u>124,421,684</u>	<u>139,388,576</u>	<u>146,754,398</u>	<u>7,365,822</u>

INSTRUCTION

Instruction includes the activities that deal directly with the interaction between teachers and students. This includes classroom activities and all support activities. The following subcategories are included under Instruction:

CLASSROOM INSTRUCTION - Expenditures under Classroom Instruction are those that are associated with instruction in the classroom, including salaries for teachers and paraprofessionals. Also included here are expenditures for instructional supplies, replacement equipment, and new equipment.

GUIDANCE SERVICES - Expenditures under Guidance Services are those associated with counseling students and parents, evaluating the abilities of students, assisting students as they make educational and career plans and working with staff members in planning and conducting guidance programs for students.

SCHOOL SOCIAL WORKERS - Expenditures under School Social Worker services are those associated with programs designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school and the community.

HOMEBOUND - Expenditures under Homebound Instruction are those associated with activities designed to meet the educational needs of qualifying students who are unable to attend regular school.

INSTRUCTIONAL SUPPORT - Expenditures under Instructional Support are those associated with assisting the instructional staff with the content and process of providing learning experiences for students. Activities under Instructional Support may include curriculum development, techniques of instruction, and staff training.

MEDIA SERVICES - Expenditures under Media Services are those associated with activities concerned with the use of all teaching and learning resources, including hardware, software, and content materials.

OFFICE OF THE PRINCIPAL - Expenditures under Office of the Principal are those associated with activities concerned with the overall administration of a school. This includes the activities performed by the principal, the assistant principal, and the clerical staff who work in a particular school to support teaching and administrative functions.

Instruction Overview

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Teacher Types	\$ 49,248,227	54,877,642	59,018,878	4,141,236
Administrators	5,575,414	5,529,557	5,741,850	212,293
Support Staff	6,540,402	7,442,241	7,758,942	316,701
Benefits	17,158,478	22,511,600	24,335,403	1,823,803
Total Salary and Benefits	<u>78,522,521</u>	<u>90,361,040</u>	<u>96,855,073</u>	<u>6,494,033</u>
Non-Salary:				
Purchased Services	528,906	1,294,707	1,599,511	304,804
Other Charges	627,439	960,240	988,115	27,875
Materials & Supplies	2,523,375	1,536,210	1,459,996	-76,214
SECEP Tuition	3,017,263	3,517,263	3,517,263	0
Capital Outlay	169,982	0	0	0
Total Non-Salary	<u>6,866,965</u>	<u>7,308,420</u>	<u>7,564,885</u>	<u>256,465</u>
Total Expenditures	\$ <u>85,389,486</u>	<u>97,669,457</u>	<u>104,419,959</u>	<u>6,750,502</u>

Instruction

Classroom Instruction - Elementary Schools

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Teachers	\$ 20,594,429	25,822,236	27,370,725	1,548,489
Paraprofessionals	2,133,956	2,126,928	2,403,123	276,195
Substitute Teachers	516,245	516,245	516,245	0
Salary Supplements	132,078	74,953	154,026	79,073
Benefits	<u>6,747,706</u>	<u>9,542,701</u>	<u>10,264,462</u>	<u>721,761</u>
Total Salary and Benefits	<u>30,124,414</u>	<u>38,083,063</u>	<u>40,708,581</u>	<u>2,625,518</u>
Non-Salary:				
Purchased Services	70,600	65,500	375,896	310,396
Other Charges	145,789	47,364	50,864	3,500
Materials & Supplies	889,394	471,325	469,825	-1,500
SECEP Tuition	1,135,334	1,235,334	1,235,334	0
Capital Outlay	<u>10,057</u>	<u>-</u>	<u>-</u>	<u>0</u>
Total Non-Salary	<u>2,251,174</u>	<u>1,819,523</u>	<u>2,131,919</u>	<u>312,396</u>
Total Expenditures	\$ <u>32,375,588</u>	<u>39,902,586</u>	<u>42,840,501</u>	<u>2,937,915</u>

Instruction

Classroom Instruction- Middle Schools

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Teachers	\$ 10,475,751	9,822,755	11,023,984	1,201,229
Paraprofessionals	774,348	607,070	725,203	118,133
Substitute Teachers	183,632	183,632	183,632	0
Salary Supplements	205,954	113,547	95,845	-17,702
Benefits	3,323,616	3,527,091	3,671,566	144,475
Total Salary and Benefits	<u>14,963,301</u>	<u>14,254,095</u>	<u>15,700,229</u>	<u>1,446,134</u>
Non-Salary:				
Purchased Services	18,600	16,000	21,000	5,000
Other Charges	92,900	68,600	38,080	-30,520
Materials & Supplies	567,889	219,804	154,000	-65,804
SECEP Tuition	792,915	992,915	992,915	0
Capital Outlay	30,325	-	-	0
Total Non-Salary	<u>1,502,629</u>	<u>1,297,319</u>	<u>1,205,995</u>	<u>-91,324</u>
Total Expenditures	\$ <u>16,465,930</u>	<u>15,551,414</u>	<u>16,906,224</u>	<u>1,354,810</u>

Note: 2006-2007 Budget is 1st year that transfer of 6th grade to Elementary Schools is reflected.

Instruction

Classroom Instruction - High Schools

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Teachers	\$ 12,146,295	13,679,275	14,504,983	825,708
Paraprofessionals	757,617	756,455	788,434	31,979
Substitute Teachers	130,671	130,671	130,671	0
Salary Supplements	465,241	287,620	342,473	54,853
Benefits	3,737,885	4,813,043	5,233,043	420,000
Total Salary and Benefits	<u>17,237,709</u>	<u>19,667,064</u>	<u>20,999,604</u>	<u>1,332,540</u>
Non-Salary:				
Purchased Services	107,500	135,000	170,000	35,000
Other Charges	28,423	28,224	36,919	8,695
Materials & Supplies	584,103	283,405	286,765	3,360
SECEP Tuition	1,089,014	1,289,014	1,289,014	0
Capital Outlay	56,900	-	-	0
Total Non-Salary	<u>1,865,940</u>	<u>1,735,643</u>	<u>1,782,698</u>	<u>47,055</u>
Total Expenditures	\$ <u>19,103,649</u>	<u>21,402,707</u>	<u>22,782,302</u>	<u>1,379,595</u>

Instruction

Classroom Instruction - Summer School

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Teachers	\$ 612,888	564,938	564,938	0
Librarians	15,672	14,800	11,300	-3,500
Guidance Counselors	24,528	34,400	27,900	-6,500
Paraprofessionals	18,369	36,165	28,965	-7,200
Therapists	-	-	-	0
Clerical	12,920	6,350	6,350	0
Benefits	<u>52,357</u>	<u>49,871</u>	<u>39,723</u>	<u>-10,148</u>
Total Salary and Benefits	<u>736,734</u>	<u>706,524</u>	<u>679,176</u>	<u>-27,348</u>
Non-Salary:				
Other Charges	-	20,000	20,000	0
Materials & Supplies	<u>10,400</u>	<u>18,409</u>	<u>24,909</u>	<u>6,500</u>
Total Non-Salary	<u>10,400</u>	<u>38,409</u>	<u>44,909</u>	<u>6,500</u>
Total Expenditures	\$ <u>747,134</u>	<u>744,933</u>	<u>724,085</u>	<u>-20,848</u>

Instruction

Classroom Instruction - Adult Education

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Teachers	\$ 328,305	319,101	610,980	291,879
Principal - Part Time	-	-	21,710	21,710
Librarians	8,016	9,180	-	-9,180
Security Guards	5,500	6,300	-	-6,300
Benefits	52,539	110,022	143,827	33,805
Total Salary and Benefits	<u>394,360</u>	<u>444,603</u>	<u>776,517</u>	<u>331,914</u>
Non-Salary:				
Purchased Services	-	-	-	0
Other Charges	9,765	9,765	9,765	0
Materials & Supplies	1,200	1,200	1,200	0
Total Non-Salary	<u>10,965</u>	<u>10,965</u>	<u>10,965</u>	<u>0</u>
Total Expenditures	\$ <u>405,325</u>	<u>455,568</u>	<u>787,482</u>	<u>331,914</u>

Instruction

Classroom Instruction - Administration

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Teachers	\$ 152,152	-	-	0
Salary Supplements	69,044	-	29,500	29,500
Benefits	<u>53,034</u>	<u>-</u>	<u>2,257</u>	<u>2,257</u>
Total Salary and Benefits	<u>274,230</u>	<u>-</u>	<u>31,757</u>	<u>31,757</u>
Non-Salary:				
Purchased Services-Printing	-	695,000	649,919	-45,081
Other Charges	-	-	30,500	30,500
Materials & Supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>
Total Non-Salary	<u>-</u>	<u>695,000</u>	<u>680,419</u>	<u>-14,581</u>
Total Expenditures	\$ <u>274,230</u>	<u>695,000</u>	<u>712,176</u>	<u>17,176</u>

Instruction

Guidance - Elementary Schools

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				0
Guidance Counselors	\$ 684,278	647,547	721,704	74,157
Benefits	186,838	205,271	238,161	32,890
Total Salary and Benefits	<u>871,116</u>	<u>852,818</u>	<u>959,865</u>	<u>107,047</u>
Non-Salary:				
Purchased Services	1,000	-	-	0
Other Charges	3,410	3,610	3,610	0
Materials & Supplies	4,046	4,346	4,346	0
Capital Outlay	500	-	-	0
Total Non-Salary	<u>8,956</u>	<u>7,956</u>	<u>7,956</u>	<u>0</u>
Total Expenditures	\$ <u>880,072</u>	<u>860,774</u>	<u>967,821</u>	<u>107,047</u>

Instruction

Guidance - Middle Schools

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Guidance Counselors	\$ 475,679	581,535	617,325	35,790
Guidance Clerks	85,841	66,369	77,892	11,523
Benefits	143,466	189,220	215,187	25,967
Total Salary and Benefits	<u>704,986</u>	<u>837,124</u>	<u>910,404</u>	<u>73,280</u>
Non-Salary:				
Purchased Services	3,000	1,000	1,000	0
Other Charges	3,650	3,000	2,760	-240
Materials & Supplies	4,050	3,900	3,400	-500
Capital Outlay	700	-	-	0
Total Non-Salary	<u>11,400</u>	<u>7,900</u>	<u>7,160</u>	<u>-740</u>
Total Expenditures	\$ <u>716,386</u>	<u>845,024</u>	<u>917,564</u>	<u>72,540</u>

Instruction

Guidance - High Schools

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Guidance Counselors	\$ 634,589	637,819	697,915	60,096
Summer Guidance Counselors	-	-	-	0
Guidance Clerks	64,763	67,995	83,236	15,241
Benefits	193,765	235,159	256,556	21,397
Total Salary and Benefits	<u>893,117</u>	<u>940,973</u>	<u>1,037,707</u>	<u>96,734</u>
Non-Salary:				
Purchased Services	2,500	500	500	0
Other Charges	2,500	2,500	2,500	0
Materials & Supplies	8,550	10,550	10,350	-200
Capital Outlay	2,000	-	-	0
Total Non-Salary	<u>15,550</u>	<u>13,550</u>	<u>13,350</u>	<u>-200</u>
Total Expenditures	<u><u>\$ 908,667</u></u>	<u><u>954,523</u></u>	<u><u>1,051,057</u></u>	<u><u>96,534</u></u>

Instruction

School Social Workers

Expenditure Categories	2005-06 Budget	2006-07 Budget	2006-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
School Social Workers	\$ 310,409	327,930	348,568	20,638
Benefits	84,504	102,955	113,130	10,175
Total Salary and Benefits	<u>394,913</u>	<u>430,885</u>	<u>461,698</u>	<u>30,813</u>
Non-Salary:				
Other Charges	2,782	2,782	2,782	0
Materials & Supplies	100	100	100	0
Total Non-Salary	<u>2,882</u>	<u>2,882</u>	<u>2,882</u>	<u>0</u>
Total Expenditures	\$ <u>397,795</u>	<u>433,767</u>	<u>464,580</u>	<u>30,813</u>

Instruction Homebound Services

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Homebound Teachers	\$ 85,274	92,096	-	-92,096
Clerical	27,576	36,582	36,587	5
Benefits	<u>16,585</u>	<u>40,727</u>	<u>14,919</u>	<u>-25,808</u>
Total Salary and Benefits	<u>129,435</u>	<u>169,405</u>	<u>51,506</u>	<u>-117,899</u>
Non-Salary:				
Purchased Services	-	-	-	0
Other Charges	200	200	200	0
Materials & Supplies	<u>463</u>	<u>463</u>	<u>463</u>	<u>0</u>
Total Non-Salary	<u>663</u>	<u>663</u>	<u>663</u>	<u>0</u>
Total Expenditures	\$ <u><u>130,098</u></u>	<u><u>170,068</u></u>	<u><u>52,169</u></u>	<u><u>-117,899</u></u>

Instructional Support - District

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Asst. Superintendent, Directors				
Supervisors and Coordinators \$	1,471,008	1,132,768	1,161,685	28,917
Clerical	449,519	486,817	620,395	133,578
Other Professionals	249,700	1,225,894	947,814	-278,080
Benefits	588,703	1,344,199	1,496,514	152,315
Total Salary and Benefits	<u>2,758,930</u>	<u>4,189,678</u>	<u>4,226,408</u>	<u>36,730</u>
Non-Salary				
Purchased Services	267,847	332,098	332,887	789
Other Charges	265,872	698,507	715,907	17,400
Materials & Supplies	298,562	332,706	323,106	-9,600
Capital Outlay	69,500	-	-	0
Total Non-Salary	<u>901,781</u>	<u>1,363,311</u>	<u>1,371,900</u>	<u>8,589</u>
Total Expenditures \$	<u><u>3,660,711</u></u>	<u><u>5,552,989</u></u>	<u><u>5,598,307</u></u>	<u><u>45,318</u></u>

Instruction

Instructional Support - Summer School

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ -	-	-	0
Clerical	8,325	6,950	6,950	0
Benefits	636	398	532	134
Total Salary and Benefits	8,961	7,348	7,482	134
Non-Salary				
Purchased Services	-	-	-	0
Other Charges	-	-	-	0
Materials & Supplies	-	-	-	0
Total Non-Salary	0	0	0	0
Total Expenditures	\$ 8,961	7,348	7,482	134

Instruction

Instructional Support - Adult Education

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Principals (Part-time)	\$ 20,875	-	-	0
Coordinators and				0
Other Professionals	46,060	48,387	70,118	21,731
Clerical (includes part-time)	43,679	34,835	45,729	10,894
Benefits	26,143	29,985	38,807	8,822
Total Salary and Benefits	<u>136,757</u>	<u>113,207</u>	<u>154,654</u>	<u>41,447</u>
Non-Salary:				
Purchased Services	-	-	-	0
Other Charges	90	90	90	0
Materials & Supplies	700	700	700	0
Total Non-Salary	<u>790</u>	<u>790</u>	<u>790</u>	<u>0</u>
Total Expenditures	\$ <u>137,547</u>	<u>113,997</u>	<u>155,444</u>	<u>41,447</u>

Instruction

Media Services - Elementary Schools

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Librarians	\$ 683,329	749,761	802,987	53,226
Library Clerks	262,729	263,658	259,293	-4,365
Benefits	293,220	358,151	402,211	44,060
Total Salary and Benefits	<u>1,239,278</u>	<u>1,371,570</u>	<u>1,464,491</u>	<u>92,921</u>
Non-Salary:				
Purchased Services	26,540	26,540	26,540	0
Other Charges	2,850	3,057	3,057	0
Materials & Supplies	44,340	42,440	41,940	-500
Total Non-Salary	<u>73,730</u>	<u>72,037</u>	<u>71,537</u>	<u>-500</u>
Total Expenditures	\$ <u>1,313,008</u>	<u>1,443,607</u>	<u>1,536,028</u>	<u>92,421</u>

Instruction

Media Services - Middle Schools

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Librarians	\$ 276,428	179,197	188,132	8,935
Adult Education Librarian	-	-	-	0
Library Specialist	59,062	186,500	24,500	-162,000
Library Clerks	58,654	46,555	47,425	870
Benefits	119,485	88,307	98,425	10,118
Total Salary and Benefits	<u>513,629</u>	<u>500,559</u>	<u>358,482</u>	<u>-142,077</u>
Non-Salary:				
Purchased Services	11,000	11,000	11,000	0
Other Charges	7,100	6,900	6,700	-200
Materials & Supplies	21,655	22,655	19,155	-3,500
Total Non-Salary	<u>39,755</u>	<u>40,555</u>	<u>36,855</u>	<u>-3,700</u>
Total Expenditures	\$ <u>553,384</u>	<u>541,114</u>	<u>395,337</u>	<u>-145,777</u>

Instruction

Media Services - High Schools

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Librarians	\$ 347,749	416,334	401,903	-14,431
TV Instructor/Producer	168,229	246,196	266,880	20,684
Library Clerks	29,650	45,791	48,663	2,872
Benefits	158,700	223,955	240,209	16,254
Total Salary and Benefits	<u>704,328</u>	<u>932,276</u>	<u>957,655</u>	<u>25,379</u>
Non-Salary:				
Purchased Services	6,000	6,000	4,700	-1,300
Other Charges	-	-	-	0
Materials & Supplies	22,900	22,900	24,200	1,300
Total Non-Salary	<u>28,900</u>	<u>28,900</u>	<u>28,900</u>	<u>0</u>
Total Expenditures	\$ <u>733,228</u>	<u>961,176</u>	<u>986,555</u>	<u>25,379</u>

Instruction

Office of the Principal - Elementary Schools

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Principals	\$ 1,282,409	1,341,443	1,403,734	62,291
Assistant Principals	620,653	812,173	967,517	155,344
Clerical	636,040	735,872	738,132	2,260
Part-time Clerical	60,873	-	-	0
Principal Salary Supplements	21,945	-	-	0
Benefits	<u>726,210</u>	<u>928,521</u>	<u>1,061,243</u>	<u>132,722</u>
Total Salary and Benefits	<u>3,348,130</u>	<u>3,818,009</u>	<u>4,170,626</u>	<u>352,617</u>
Non-Salary:				
Purchased Services	6,710	3,260	3,260	0
Other Charges	32,744	30,907	34,717	3,810
Materials & Supplies	<u>30,061</u>	<u>44,684</u>	<u>43,784</u>	<u>-900</u>
Total Non-Salary	<u>69,515</u>	<u>78,851</u>	<u>81,761</u>	<u>2,910</u>
Total Expenditures	\$ <u>3,417,645</u>	<u>3,896,860</u>	<u>4,252,386</u>	<u>355,526</u>

Instruction

Office of the Principal - Middle Schools

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Principals	\$ 503,344	427,179	468,344	41,165
Assistant Principals	556,068	500,655	481,316	-19,339
Clerical	194,003	243,389	196,315	-47,074
Part-time Clerical	48,925	-	-	0
Salary Supplements	24,464	-	-	0
Benefits	349,487	352,964	384,701	31,737
Total Salary and Benefits	<u>1,676,291</u>	<u>1,524,187</u>	<u>1,530,676</u>	<u>6,489</u>
Non-Salary:				
Purchased Services	3,909	2,309	2,309	0
Other Charges	12,350	15,900	12,650	-3,250
Materials & Supplies	13,158	17,182	12,812	-4,370
Total Non-Salary	<u>29,417</u>	<u>35,391</u>	<u>27,771</u>	<u>-7,620</u>
Total Expenditures	\$ <u>1,705,708</u>	<u>1,559,578</u>	<u>1,558,447</u>	<u>-1,131</u>

Instruction

Office of the Principal - High Schools

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Principals	\$ 247,795	263,036	287,801	24,765
Assistant Principals	537,569	571,220	609,955	38,735
Clerical	285,664	314,336	349,873	35,537
Part-time Clerical	21,342	-	-	0
Salary Supplements	15,933	-	-	0
Benefits	303,599	369,060	419,930	50,870
Total Salary and Benefits	<u>1,411,902</u>	<u>1,517,652</u>	<u>1,667,559</u>	<u>149,907</u>
Non-Salary:				
Purchased Services	3,700	500	500	0
Other Charges	17,014	18,834	17,014	-1,820
Materials & Supplies	21,804	39,441	38,941	-500
Total Non-Salary	<u>42,518</u>	<u>58,775</u>	<u>56,455</u>	<u>-2,320</u>
Total Expenditures	\$ <u>1,454,420</u>	<u>1,576,427</u>	<u>1,724,014</u>	<u>147,587</u>

ADMINISTRATION AND ATTENDANCE AND HEALTH

Administration and Attendance and Health – Includes activities associated with establishing and administering policy for Administration and Attendance and Health.

Administration - Includes those activities concerned with establishing and administering Policy for the school division. The following sub-categories are under Administration:

Board Services- Expenditures under Board Services are those associated with the activities of the School Board.

Executive Administration Services- Expenditures under Executive Administration are those associated with the executive responsibility of the school division.

Personnel Services – Expenditures under Personnel Services are those associated with maintaining the school division's staff. This includes activities such as recruitment and placement of staff, and employee benefits.

Fiscal Services – Expenditures under Fiscal Services are those associated with the fiscal operations of the school division. This includes activities such as budgeting, receiving and disbursing funds, and payroll processing.

Reprographics Services – Expenditures for Reprographics Services are budgeted under a separate fund.

Data Processing Services – Expenditures under Data Processing Services are those associated with preparing data for storage, storing data, and retrieving it for management and reporting purposes.

Attendance and Health Services – Includes those activities whose primary purpose is the promotion and improvement of children's attendance at school. The following sub-categories are under Attendance and Health Services:

Health Services- Expenditures under Health Services are those for activities associated with providing students with appropriate medical, dental, and nursing services.

Psychological Services – Expenditures under Psychological Services are those for activities associated with administering psychological tests and interpreting the results, and expenditures associated with providing occupational and physical therapy services for students.

Itinerant Services – Expenditures associated with Itinerant Services are included here.

Administration/Attendance & Health Overview

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Teacher Types	\$ 601,422	487,188	645,496	158,308
Administrators	833,753	861,921	954,610	92,689
Other Support	1,796,726	2,113,090	2,156,367	43,277
Benefits	1,407,367	1,411,350	1,857,154	445,804
Total Salary and Benefits	4,639,268	4,873,549	5,613,627	740,078
Non-Salary:				
Purchased Services	774,900	731,090	668,344	-62,746
Other Charges	212,999	442,145	389,455	-52,690
Materials & Supplies	74,885	87,675	87,375	-300
Capital Outlay	500	0	0	0
Total Non-Salary	1,063,284	1,260,910	1,145,174	-115,736
Total Expenditures	\$ 5,702,552	6,134,460	6,758,802	624,342

Administration/Attendance & Health Board Services

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries	\$ 24,300	25,515	24,300	-1,215
Benefits	2,434	2,527	1,859	-668
Total Salary and Benefits	<u>26,734</u>	<u>28,042</u>	<u>26,159</u>	<u>-1,883</u>
Non-Salary:				
Purchased Services	67,000	69,750	69,750	0
Other Charges	90,450	90,450	87,300	-3,150
Materials & Supplies	9,700	10,200	10,200	0
Capital Outlay	500	-	-	0
Total Non-Salary	<u>167,650</u>	<u>170,400</u>	<u>167,250</u>	<u>-3,150</u>
Total Expenditures	\$ <u>194,384</u>	<u>198,442</u>	<u>193,409</u>	<u>-5,033</u>

Administration/Attendance & Health Executive Administration

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Superintendent, Deputy Supt.,				
Assistant Superintendent	\$ 340,020	353,678	365,103	11,425
Clerical	123,485	182,661	172,327	-10,334
Benefits	118,296	159,694	167,586	7,892
Total Salary and Benefits	<u>581,801</u>	<u>696,033</u>	<u>705,015</u>	<u>8,982</u>
Non-Salary:				
Purchased Services	15,500	119,000	19,000	-100,000
Other Charges	40,200	24,000	44,000	20,000
Materials & Supplies	2,950	7,150	7,150	0
Total Non-Salary	<u>58,650</u>	<u>150,150</u>	<u>70,150</u>	<u>-80,000</u>
Total Expenditures	\$ <u>640,451</u>	<u>846,183</u>	<u>775,165</u>	<u>-71,018</u>

Administration/Attendance & Health Public Information

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Public Information Officer	\$ 46,891	49,206	52,740	3,534
Benefits	9,294	11,627	13,243	1,616
Total Salary and Benefits	<u>56,185</u>	<u>60,833</u>	<u>65,983</u>	<u>5,150</u>
Non-Salary:				
Purchased Services	23,000	22,500	16,500	-6,000
Other Charges	11,000	11,550	10,050	-1,500
Materials & Supplies	5,500	5,500	3,700	-1,800
Total Non-Salary	<u>39,500</u>	<u>39,550</u>	<u>30,250</u>	<u>-9,300</u>
Total Expenditures	\$ <u><u>95,685</u></u>	<u><u>100,383</u></u>	<u><u>96,233</u></u>	<u><u>-4,150</u></u>

Administration/Attendance & Health Personnel

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ 248,242	260,763	267,113	6,350
Clerical	222,179	292,954	223,084	-69,870
Benefits	133,430	186,839	184,751	-2,088
Total Salary and Benefits	<u>603,851</u>	<u>740,556</u>	<u>674,948</u>	<u>-65,608</u>
Non-Salary:				
Purchased Services	268,500	181,000	118,000	-63,000
Other Charges	44,131	271,650	132,650	-139,000
Materials & Supplies	17,320	23,425	23,425	0
Total Non-Salary	<u>329,951</u>	<u>476,075</u>	<u>274,075</u>	<u>-202,000</u>
Total Expenditures	\$ <u>933,802</u>	<u>1,216,631</u>	<u>949,023</u>	<u>-267,608</u>

Administration/Attendance & Health Administrative Assistant

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Non-Salary:				
Purchased Services	500	500	500	0
Other Charges	3,350	3,900	3,900	0
Materials & Supplies	<u>1,150</u>	<u>5,600</u>	<u>5,600</u>	<u>0</u>
Total Non-Salary	<u>5,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Total Expenditures	\$ <u>5,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>

Administration/Attendance & Health Fiscal Services

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ 198,600	198,274	269,654	71,380
Clerical	384,375	366,519	473,310	106,791
Benefits	681,833	489,507	812,462	322,955
Total Salary and Benefits	<u>1,264,808</u>	<u>1,054,300</u>	<u>1,555,426</u>	<u>501,126</u>
Non-Salary:				
Purchased Services	90,300	172,000	163,000	-9,000
Other Charges	13,618	10,600	84,835	74,235
Materials & Supplies	14,650	13,000	21,350	8,350
Total Non-Salary	<u>118,568</u>	<u>195,600</u>	<u>269,185</u>	<u>73,585</u>
Total Expenditures	\$ <u>1,383,376</u>	<u>1,249,900</u>	<u>1,824,612</u>	<u>574,712</u>

Administration/Attendance & Health Purchasing

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ -	-	-	0
Clerical	144,209	154,638	169,748	15,110
Benefits	46,966	51,275	59,820	8,545
Total Salary and Benefits	<u>191,175</u>	<u>205,913</u>	<u>229,568</u>	<u>23,655</u>
Non-Salary:				
Purchased Services	1,100	1,000	800	-200
Other Charges	7,475	26,795	23,520	-3,275
Materials & Supplies	7,665	6,850	-	-6,850
Total Non-Salary	<u>16,240</u>	<u>34,645</u>	<u>24,320</u>	<u>-10,325</u>
Total Expenditures	\$ <u>207,415</u>	<u>240,558</u>	<u>253,888</u>	<u>13,330</u>

Administration/Attendance & Health Health Services

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Nurses	\$ 831,174	1,064,373	1,065,326	953
Summer Nurses	13,140	-	-	0
Clerical	53,864	26,430	28,272	1,842
Benefits	263,741	369,126	415,109	45,983
Total Salary and Benefits	<u>1,161,919</u>	<u>1,459,929</u>	<u>1,508,707</u>	<u>48,778</u>
Non-Salary:				
Purchased Services	82,900	140,340	140,340	0
Other Charges	1,375	1,800	1,800	0
Materials & Supplies	14,450	14,450	14,450	0
Total Non-Salary	<u>98,725</u>	<u>156,590</u>	<u>156,590</u>	<u>0</u>
Total Expenditures	\$ <u>1,260,644</u>	<u>1,616,519</u>	<u>1,665,297</u>	<u>48,778</u>

Administration/Attendance & Health Psychological Services

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Psychologists	\$ 307,425	269,743	335,472	65,729
Occ./Physical Therapists	293,997	217,445	310,025	92,580
Clerical	-	-	-	0
Benefits	151,373	140,755	202,324	61,569
Total Salary and Benefits	<u>752,795</u>	<u>627,943</u>	<u>847,820</u>	<u>219,877</u>
Non-Salary:				
Purchased Services	226,100	25,000	140,454	115,454
Other Charges	1,400	1,400	1,400	0
Materials & Supplies	-	-	-	0
Total Non-Salary	<u>227,500</u>	<u>26,400</u>	<u>141,854</u>	<u>115,454</u>
Total Expenditures	\$ <u>980,295</u>	<u>654,343</u>	<u>989,674</u>	<u>335,331</u>

Administration/Attendance & Health Itinerant Services

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries	\$ -	-	-	0
Benefits	-	-	-	0
Total Salary and Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-Salary:				
Purchased Services	-	-	-	
Other Charges	-	-	-	0
Materials & Supplies	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Total Non-Salary	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Total Expenditures	\$ <u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>

PUPIL TRANSPORTATION

PUPIL TRANSPORTATION SERVICES - Includes activities concerned with transporting students to and from school as provided by state and federal law. This includes trips between home and school, and trips to and from school activities. The following sub-categories are under Pupil Transportation Services:

Management and Direction – Expenditures under Management and Direction are those associated with activities that pertain to directing and managing student transportation services.

Vehicle Operation Services – Expenditures under Vehicle Operation Services are those associated with activities involved in operating vehicles for student transportation.

Vehicle Maintenance Services – Expenditures under Vehicle Maintenance Services are those associated with activities involved in maintaining student transportation vehicles. Also included here are expenditures associated with the purchase of new and replacement school buses.

School Buses Regular Purchases – Expenditures under School Buses Regular Purchases are those for the purchase of replacement or additional school buses.

Pupil Transportation Overview

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ 114,158	128,026	96,771	-31,255
Support Staff	2,363,375	2,133,966	2,352,414	218,448
Benefits	<u>1,074,080</u>	<u>1,150,362</u>	<u>1,310,664</u>	<u>160,302</u>
Total Salary and Benefits	<u>3,551,613</u>	<u>3,412,354</u>	<u>3,759,849</u>	<u>347,495</u>
Non-Salary:				
Purchased Services	889,503	819,000	936,863	117,863
Other Charges	376,700	215,200	306,088	90,888
Materials & Supplies	392,800	415,850	459,565	43,715
Capital Outlay	<u>0</u>	<u>525,000</u>	<u>525,000</u>	<u>0</u>
Total Non-Salary	<u>1,659,003</u>	<u>1,975,050</u>	<u>2,227,516</u>	<u>252,466</u>
Total Expenditures	\$ <u>5,210,616</u>	<u>5,387,404</u>	<u>5,987,365</u>	<u>599,961</u>

Pupil Transportation Management and Direction

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ 114,158	128,026	96,771	-31,255
Clerical	69,556	71,752	100,840	29,088
Benefits	58,245	68,967	83,957	14,990
Total Salary and Benefits	<u>241,959</u>	<u>268,745</u>	<u>281,567</u>	<u>12,822</u>
Non-Salary:				
Purchased Services	84,104	35,000	167,000	132,000
Other Charges	8,200	200	9,088	8,888
Materials & Supplies	5,300	5,850	6,180	330
Total Non-Salary	<u>97,604</u>	<u>41,050</u>	<u>182,268</u>	<u>141,218</u>
Total Expenditures	\$ <u>339,563</u>	<u>309,795</u>	<u>463,835</u>	<u>154,040</u>

Pupil Transportation Vehicle Operation

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Bus Monitors	\$ 379,778	367,228	408,087	40,859
Summer/Sub. Bus Monitors	-	-	-	0
Bus Drivers	1,458,141	1,673,986	1,827,804	153,818
Supplements	280,800	-	-	0
Summer Bus Drivers	155,100	-	-	0
Substitute Bus Drivers	20,000	21,000	15,683	-5,317
Benefits	<u>1,015,835</u>	<u>1,081,395</u>	<u>1,226,707</u>	<u>145,312</u>
Total Salary and Benefits	<u>3,309,654</u>	<u>3,143,609</u>	<u>3,478,281</u>	<u>334,672</u>
Non-Salary:				
Purchased Services	96,000	24,000	13,000	-11,000
Other Charges	368,500	215,000	297,000	82,000
Materials & Supplies	<u>387,500</u>	<u>410,000</u>	<u>453,385</u>	<u>43,385</u>
Total Non-Salary	<u>852,000</u>	<u>649,000</u>	<u>763,385</u>	<u>114,385</u>
Total Expenditures	\$ <u>4,161,654</u>	<u>3,792,609</u>	<u>4,241,666</u>	<u>449,057</u>

Pupil Transportation Vehicle Maintenance

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Non-Salary:				
Purchased Services	\$ 709,399	760,000	756,863	-3,137
Total Non-Salary	<u>709,399</u>	<u>760,000</u>	<u>756,863</u>	<u>-3,137</u>
Total Expenditures	\$ <u>709,399</u>	<u>760,000</u>	<u>756,863</u>	<u>-3,137</u>

Pupil Transportation

School Buses - Regular Purchases

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Non-Salary:				
Captial Outlay/Bus Replacement	-	525,000	525,000	0
Total Non-Salary	0	525,000	525,000	0
Total Expenditures	\$ 0	525,000	525,000	0

OPERATIONS AND MAINTENANCE

OPERATIONS AND MAINTENANCE SERVICES – Includes activities concerned with keeping the physical plant in good operating condition. This would include building safety, equipment services, vehicle services, warehouse operations and security services. The following sub-categories are included under Operations and Maintenance Services:

Management and Direction – Expenditures under Management and Direction are those associated with activities involved in directing, managing, and supervising the operation and maintenance of school plant facilities.

Building Services – Expenditures under Building Services are those associated with activities concerned with keeping the physical plant clean and ready for daily use. This includes the cost of building rentals and property insurance.

Equipment Services – Expenditures under Equipment Services are those associated with activities involved in maintaining equipment owned or used by the school division.

Vehicle Services – Expenditures under Vehicle Services are those associated with activities involved in maintaining vehicles other than pupil transportation vehicles.

Security Services – Expenditures under Security Services are those associated with activities concerned with maintaining order and safety in school buildings, and on school grounds.

Warehouse Services – Expenditures under Warehouse Services are those associated with activities such as receiving, storing, and distributing supplies, furniture, and equipment.

Facilities – Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

Operations Overview

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ 133,547	252,536	375,635	123,099
Support Staff	6,397,783	5,811,040	6,426,523	615,483
Benefits	<u>2,163,047</u>	<u>2,140,092</u>	<u>2,304,006</u>	<u>163,914</u>
Total Salary and Benefits	<u>8,694,377</u>	<u>8,203,668</u>	<u>9,106,164</u>	<u>902,496</u>
Non-Salary:				
Purchased Services	2,120,964	1,296,763	1,423,076	126,313
Other Charges	4,939,732	4,006,773	3,348,942	-657,831
Materials & Supplies	595,110	1,090,349	1,132,396	42,047
Capital Outlay	<u>213,000</u>	<u>26,000</u>	<u>0</u>	<u>-26,000</u>
Total Non-Salary	<u>7,868,806</u>	<u>6,419,885</u>	<u>5,904,414</u>	<u>-515,471</u>
Total Expenditures	\$ <u>16,563,183</u>	<u>14,623,553</u>	<u>15,010,578</u>	<u>387,025</u>

Operations Management and Direction

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ 133,547	252,536	375,635	123,099
Clerical	138,593	121,225	-	-121,225
Benefits	68,302	109,490	111,295	1,805
Total Salary and Benefits	<u>340,442</u>	<u>483,251</u>	<u>486,930</u>	<u>3,679</u>
Non-Salary:				
Purchased Services	789,014	19,000	13,500	-5,500
Other Charges	900	16,832	22,175	5,343
Materials & Supplies	800	12,170	21,200	9,030
Total Non-Salary	<u>790,714</u>	<u>48,002</u>	<u>56,875</u>	<u>8,873</u>
Total Expenditures	\$ <u>1,131,156</u>	<u>531,253</u>	<u>543,805</u>	<u>12,552</u>

Operations Building Services

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Trades Workers	1,462,687	-		
Custodians	3,179,957	2,942,368	3,483,195	540,827
Substitute Custodians	65,000	64,064	64,064	0
Summer Custodians	48,000	-	-	0
Benefits	<u>1,722,208</u>	<u>1,238,565</u>	<u>1,485,292</u>	<u>246,727</u>
Total Salary and Benefits	<u>6,477,852</u>	<u>4,244,997</u>	<u>5,032,552</u>	<u>787,555</u>
Non-Salary:				
Purchased Services	1,210,075	55,128	89,078	33,950
Other Charges	4,484,732	111,250	121,250	10,000
Materials & Supplies	499,460	477,434	332,500	-144,934
Capital Outlay	<u>95,200</u>	<u>-</u>	<u>-</u>	<u>0</u>
Total Non-Salary	<u>6,289,467</u>	<u>643,812</u>	<u>542,828</u>	<u>-100,984</u>
Total Expenditures	\$ <u>12,767,319</u>	<u>4,888,809</u>	<u>5,575,380</u>	<u>686,571</u>

Operations Maintenance Services

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Trades Workers	\$ -	1,353,135	1,596,247	243,112
Summer Teachers & Students	-	-	-	0
Summer Custodians	-	-	-	0
Benefits	-	454,630	349,357	-105,273
Total Salary and Benefits	<u>0</u>	<u>1,807,765</u>	<u>1,945,604</u>	<u>137,839</u>
Non-Salary:				
Purchased Services	-	1,081,435	1,167,514	86,079
Other Charges	-	3,864,421	3,184,767	-679,654
Materials & Supplies	-	508,110	684,060	175,950
Capital Outlay	-	-	-	0
Total Non-Salary	<u>0</u>	<u>5,453,966</u>	<u>5,036,341</u>	<u>-417,625</u>
Total Expenditures	\$ <u>0</u>	<u>7,261,731</u>	<u>6,981,945</u>	<u>-279,786</u>

Operations Equipment Services

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries	\$ -	-	-	0
Clerical	-	-	-	0
Benefits	-	-	-	0
Total Salary and Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-Salary				
Purchased Services	28,500	10,000	10,000	0
Other Charges	450,000	7,920	11,760	3,840
Materials & Supplies	10,800	-	-	0
Total Non-Salary	<u>489,300</u>	<u>17,920</u>	<u>21,760</u>	<u>3,840</u>
Total Expenditures	\$ <u>489,300</u>	<u>17,920</u>	<u>21,760</u>	<u>3,840</u>

Operations Vehicle Services

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Non-Salary:				
Purchased Services	\$ 93,175	100,000	100,000	0
Materials and Supplies	55,000	68,500	68,500	0
Capital Outlay	116,000	25,000	-	-25,000
Total Non-Salary	<u>264,175</u>	<u>193,500</u>	<u>168,500</u>	<u>-25,000</u>
Total Expenditures	\$ <u>264,175</u>	<u>193,500</u>	<u>168,500</u>	<u>-25,000</u>

Operations Security Services

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Security Guards	\$ 435,225	450,345	488,861	38,516
Summer Security	51,816	-	-	0
Adult Education Security	-	-	-	0
Crossing Guards	-	-	-	0
Extra Corners	-	-	-	0
Parade Duty	-	-	-	0
Summer Crossing Guards	-	-	-	0
Substitute Crossing Guards	-	-	-	0
Benefits	<u>132,401</u>	<u>157,030</u>	<u>179,951</u>	<u>22,921</u>
Total Salary and Benefits	<u>619,442</u>	<u>607,375</u>	<u>668,812</u>	<u>61,437</u>
Non-Salary:				
Purchased Services	200	31,000	42,784	11,784
Other Charges	2,700	1,500	1,500	0
Materials and Supplies	18,700	5,000	6,001	1,001
Capital Outlay	<u>1,800</u>	<u>1,000</u>	<u>-</u>	<u>-1,000</u>
Total Non-Salary	<u>23,400</u>	<u>38,500</u>	<u>50,285</u>	<u>11,785</u>
Total Expenditures	\$ <u>642,842</u>	<u>645,875</u>	<u>719,096</u>	<u>73,221</u>

Operations Crossing Guards

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Crossing Guards	451,778	527,484	459,214	-68,270
Extra Corners	116,400	-	-	0
Parade Duty	11,500	-	-	0
Summer Crossing Guards	43,030	-	-	0
Substitute Crossing Guards	5,200	5,250	-	-5,250
Benefits	129,276	67,542	47,635	-19,907
Total Salary and Benefits	<u>757,184</u>	<u>600,276</u>	<u>506,850</u>	<u>-93,426</u>
Non-Salary:				
Purchased Services	-	-	-	0
Other Charges	-	-	-	0
Materials and Supplies	500	4,775	4,775	0
Total Non-Salary	<u>500</u>	<u>4,775</u>	<u>4,775</u>	<u>0</u>
Total Expenditures	\$ <u>757,684</u>	<u>605,051</u>	<u>511,625</u>	<u>-93,426</u>

Operations Warehouse

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Clerical	\$ 73,906	77,663	83,682	6,019
Warehouse Employees	255,091	269,506	251,260	-18,246
Summer Students	47,600	-	-	0
Summer Teachers	12,000	-	-	0
Benefits	110,860	112,835	130,476	17,641
Total Salary and Benefits	<u>499,457</u>	<u>460,004</u>	<u>465,418</u>	<u>5,414</u>
Non-Salary:				
Purchased Services	-	200	200	0
Other Charges	1,400	4,850	7,490	2,640
Materials and Supplies	9,850	14,360	15,360	1,000
Total Non-Salary	<u>11,250</u>	<u>19,410</u>	<u>23,050</u>	<u>3,640</u>
Total Expenditures	\$ <u>510,707</u>	<u>479,414</u>	<u>488,468</u>	<u>9,054</u>

Facilities Overview

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Non-Salary:				
Capital Outlay	\$ -	3,944,869	3,292,454	-652,415
Total Non-Salary	0	3,944,869	3,292,454	-652,415
Total Expenditures	\$ 0	3,944,869	3,292,454	-652,415

TECHNOLOGY

TECHNOLOGY – Activities primarily concerned with the delivery of technology to the classroom in support of student instruction. The Technology function recommends policy and procedures and administers such for the LEA (Local Education Authority). In addition, technology supports student transportation, operating functions of the physical plant such as safety and comfort, staff and school administration functions through an effective infrastructure supported by the acquisition and maintenance of hardware and software.

Technology Overview

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ 800,259	618,393	462,491	-155,902
Clerical	154,177	136,234	155,462	19,228
Teachers	642,535	824,443	728,718	-95,725
Technicians	234,410	607,261	732,280	125,019
School IT Contact Supplements	30,000	-	-	0
Benefits	609,017	621,956	710,106	88,150
Total Salary and Benefits	<u>2,470,398</u>	<u>2,808,287</u>	<u>2,789,057</u>	<u>-19,230</u>
Non-Salary:				
Purchased Services	2,242,404	1,755,403	1,544,000	-211,403
Other Charges	674,990	583,490	508,190	-75,300
Materials & Supplies	375,338	2,070,677	1,691,388	-379,289
Capital Outlay	1,931,339	30,000	30,000	0
Total Non-Salary	<u>5,224,071</u>	<u>4,439,570</u>	<u>3,773,578</u>	<u>-665,992</u>
Total Expenditures	\$ <u>7,694,469</u>	<u>7,247,857</u>	<u>6,562,635</u>	<u>-685,222</u>

Technology Instruction

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Non-Salary:				
Purchased Services	\$ 520,569	380,568	330,000	-50,568
Other Charges	385,700	225,700	150,400	-75,300
Materials and Supplies	149,950	1,845,289	1,466,000	-379,289
Capital Outlay	1,881,339	-	-	0
Total Non-Salary	<u>2,937,558</u>	<u>2,451,557</u>	<u>1,946,400</u>	<u>-505,157</u>
Total Expenditures	\$ <u>2,937,558</u>	<u>2,451,557</u>	<u>1,946,400</u>	<u>-505,157</u>

Technology Instructional Support

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Specialists	721,635	535,750	381,511	-154,239
Electronics/Other	234,410	607,261	732,280	125,019
Teachers	\$ 642,535	824,443	728,718	-95,725
Clerical	154,177	136,234	155,462	19,228
School IT Contacts Supplements	30,000	-	-	0
Benefits	593,434	602,890	690,711	87,821
Total Salary and Benefits	<u>2,376,191</u>	<u>2,706,578</u>	<u>2,688,682</u>	<u>-17,896</u>
Non-Salary:				
Purchased Services	\$ 841,835	568,835	518,000	-50,835
Other Charges	89,790	195,790	195,790	0
Materials and Supplies	-	-	-	0
Total Non-Salary	<u>931,625</u>	<u>764,625</u>	<u>713,790</u>	<u>-50,835</u>
Total Expenditures	\$ <u>3,307,816</u>	<u>3,471,203</u>	<u>3,402,472</u>	<u>-68,731</u>

Technology Administration

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ 78,624	82,643	80,980	-1,663
Benefits	15,583	19,066	19,395	329
Total Salary and Benefits	<u>94,207</u>	<u>101,709</u>	<u>100,375</u>	<u>-1,334</u>
Non-Salary:				
Purchased Services	\$ 870,000	800,000	690,000	-110,000
Other Charges	199,500	162,000	162,000	0
Materials and Supplies	45,000	45,000	55,000	10,000
Total Non-Salary	<u>1,114,500</u>	<u>1,007,000</u>	<u>907,000</u>	<u>-100,000</u>
Total Expenditures	\$ <u>1,208,707</u>	<u>1,108,709</u>	<u>1,007,375</u>	<u>-101,334</u>

Technology Attendance and Health

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Non-Salary:				
Purchased Services	\$ 10,000	6,000	6,000	0
Total Non-Salary	10,000	6,000	6,000	0
Total Expenditures	\$ 10,000	6,000	6,000	0

Technology Operations and Maintenance

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Non-Salary:				
Materials and Supplies	\$ 180,388	180,388	170,388	-10,000
Total Non-Salary	<u>180,388</u>	<u>180,388</u>	<u>170,388</u>	<u>-10,000</u>
Total Expenditures	\$ <u>180,388</u>	<u>180,388</u>	<u>170,388</u>	<u>-10,000</u>

Technology Facilities

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Non-Salary:				
Capital Outlay	\$ 50,000	30,000	30,000	0
Total Non-Salary	50,000	30,000	30,000	0
Total Expenditures	\$ 50,000	30,000	30,000	0

DEBT SERVICES AND FUND TRANSFERS

DEBT SERVICE AND FUND TRANSFERS - Includes outlays of funds that are not properly classified as expenditures, but require budgetary or accounting control. The following sub-categories are included:

Debt Services – Includes payments for both principal and interest that service the debt of the school division. This includes payments for principal and interest on literary fund loans and other temporary loans.

Funds Transfers – Includes transactions that withdraw funds from one fund and places them in another without recourse. This includes transfers from the operating fund to the grant fund to satisfy match requirements for grant programs.

Fund Transfers

Expenditure Categories	2005-06 Budget	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Non-Salary:				
ABE	\$ 34,800	34,800	34,800	0
Bright Start	378,473	701,188	699,943	-1,245
Technology	145,200	134,800	-	-134,800
Athletics	51,210	45,000	-	-45,000
Reading Intervention	60,000	69,598	87,597	17,999
Algebra Readiness Academy	114,024	68,692	63,351	-5,341
Lottery	2,664,664	-	-	0
Risk Management/Current Claims	145,802	1,519,496	1,571,436	51,940
Textbooks	-	1,540,200	1,464,088	-76,112
Energy	267,204	267,204	801,390	534,186
Total Non-Salary	<u>3,861,377</u>	<u>4,380,978</u>	<u>4,722,605</u>	<u>341,627</u>
Total Expenditures	\$ <u>3,861,377</u>	<u>4,380,978</u>	<u>4,722,605</u>	<u>341,627</u>

ALL FUNDS

General Fund - The Operating Fund accounts for all revenues and expenditures that are designated for the day-to-day operation of the school division.

Reprographics Fund – The Reprographics Fund accounts for the revenues and expenditures needed for the operation of the Portsmouth City Public Schools' Printing Center.

School Cafeteria Fund – The School Cafeteria Fund accounts for the revenues and expenditures needed for the operation of the school cafeterias.

School Grants Fund – The School Grants Fund accounts for federal, state, and other grant programs operated in the schools.

Risk Management and Insurance Fund – The School Risk Management and Insurance Fund accounts for the self-insurance of worker's compensation claims and the associated expenditures, claims and liabilities.

Textbook Fund – The Textbook Fund accounts for the state and local match revenues and the expenditures for textbooks and workbooks.

School Board Budget Addendum

All Funds

Expenditures	2006-07 Budget	2007-08 Budget	Increase/ Decrease
General Fund	\$ 139,388,578	146,754,398	7,365,820
Reprographics Fund	985,456	956,619	-28,837
Cafeteria Fund	6,540,000	7,272,000	732,000
Grants Fund	18,954,073	19,253,830	299,757
Risk Management & Insurance Fund	1,172,542	1,509,811	337,269
Textbook Fund	<u>1,504,200</u>	<u>1,464,088</u>	<u>-40,112</u>
Grand Total of Expenditures	\$ <u>168,544,849</u>	<u>177,210,746</u>	<u>8,665,897</u>

Reprographics Fund

Revenues	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Portsmouth City Public Schools	\$ 758,801	752,619	-6,182
City of Portsmouth	147,818	133,000	-14,818
Other (outside sources)	<u>78,837</u>	<u>71,000</u>	<u>-7,837</u>
Total Revenues	\$ <u>985,456</u>	<u>956,619</u>	<u>-28,837</u>

Expenditures	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salaries and Wages	\$ 451,448	388,631	-62,817
Fringe Benefits	-	134,108	134,108
Supplies	-	184,350	184,350
Lease/Rental	-	183,380	183,380
Other	534,008	6,150	-527,858
Capital Outlay	<u>-</u>	<u>60,000</u>	<u>60,000</u>
Total Expenditures	\$ <u>985,456</u>	<u>956,619</u>	<u>-28,837</u>

School Cafeteria Fund

Revenues	2006-07 Budget	2007-08 Budget	Increase/ Decrease
From the Commonwealth	\$ 85,000	120,356	35,356
From the Federal Government	4,200,000	4,250,000	50,000
Charges for Services	1,550,000	1,550,000	0
Donated Commodities	340,000	388,880	48,880
Other Revenue	365,000	350,000	-15,000
Total Revenues	\$ 6,540,000	6,659,236	119,236

Expenditures	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Salaries and Wages	\$ 2,600,000	2,550,000	-50,000
Fringe Benefits	900,000	1,632,000	732,000
Purchase of Foods	2,550,000	2,600,000	50,000
Donated Commodities	340,000	70,000	-270,000
Other	150,000	420,000	270,000
Total Expenditures	\$ 6,540,000	7,272,000	732,000

School Grants Fund

Revenue Source Distribution		2006-07 Budget	2007-08 Budget	Increase/ Decrease
Federal	\$	13,121,243	13,851,872	730,629
State		4,517,545	3,896,073	-621,472
City		286,962	271,243	-15,719
Other		<u>222,220</u>	<u>228,009</u>	<u>5,789</u>
Total Outside Revenues	\$	18,147,970	18,247,197	99,227
Transfers In		<u>806,103</u>	<u>1,006,633</u>	<u>200,530</u>
Total Revenues	\$	<u><u>18,954,073</u></u>	<u><u>19,253,830</u></u>	<u><u>299,757</u></u>

Revenue Expense Distribution		2006-07 Budget	2007-08 Budget	Increase/ Decrease
Instruction	\$	15,597,235	16,750,832	1,153,597
Administration / Attendance & Health		2,237,892	1,347,768	-890,124
Operations and Maintenance		372,982	385,077	12,095
Technology		<u>745,964</u>	<u>770,153</u>	<u>24,189</u>
Total Expenditures	\$	<u><u>18,954,073</u></u>	<u><u>19,253,830</u></u>	<u><u>299,757</u></u>

Risk Management & Insurance Fund

Revenues	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Transfers In	\$ 1,172,542	1,509,811	337,269
Total Revenues	\$ 1,172,542	1,509,811	337,269

Expenditures	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Workmen's Compensation Ins. Premium	\$ 286,000	94,500	-191,500
Workmen's Compensation & Expenses	886,542	1,415,311	528,769
Total Expenditures	\$ 1,172,542	1,509,811	337,269

Textbook Fund

Revenues	2006-07 Budget	2007-08 Budget	Increase/ Decrease
State	\$ 1,175,532	1,144,185	-31,347
City - Match Requirement	<u>328,668</u>	<u>319,903</u>	<u>-8,765</u>
Total Revenues	\$ <u><u>1,504,200</u></u>	<u><u>1,464,088</u></u>	<u><u>-40,112</u></u>

Expenditures	2006-07 Budget	2007-08 Budget	Increase/ Decrease
Textbooks	<u>1,504,200</u>	<u>1,464,088</u>	<u>-40,112</u>
Total Expenditures	\$ <u><u>1,504,200</u></u>	<u><u>1,464,088</u></u>	<u><u>-40,112</u></u>